

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES,

Plaintiff,

v.

JOSEPH E. FELDMAN,

Defendant.

Case No: 2:17-cv-11292-LJM-DRG

District Judge Laurie J. Michelson
Magistrate Judge David R. Grand

DECLARATION OF ADVISOR JENNIFER JUNIOR

1. I, Jennifer A. Junior, am an Advisor employed by the Internal Revenue Service ("IRS"). My office is located in Detroit, Michigan.

2. My job duties as an IRS Advisor include encouraging taxpayer compliance with the Internal Revenue Code and supporting the United States in litigation under the Internal Revenue Code. Through my work and training experiences at the IRS, I am familiar with IRS records and record-keeping practices.

3. I have reviewed the transcripts of account and other records maintained by the IRS regarding the tax liabilities of Joseph Feldman, XXX-XX-5561. The reviewed records were made at or near the time of the events recorded therein from information provided by individuals with personal

knowledge, and they were created, collected, and kept in accord with the regular activity and regular practices of the IRS. The statements below are based upon these records.

4. Joseph Feldman, XXX-XX-5561, failed to file federal income tax returns for the calendar years 2001 and 2002.

5. On December 4, 2006, the IRS sent Joseph Feldman a notice of deficiency for 2001 and a notice of deficiency for 2002.

6. Joseph Feldman did not petition the United States Tax Court for review of the 2001 or the 2002 deficiency determination by the IRS.

7. Pursuant to 26 U.S.C. §§ 6201, 6203, a delegate of the Secretary of the Treasury assessed Joseph Feldman with the liabilities for 2001 in the following table on account of which a balance remains as of November 1, 2017, including interest and other statutory additions, totaling \$137,943.95:

INCOME TAX FOR ANNUAL PERIOD ENDING 2001		
Assessment Date	Assessment Type	Assessment Amount
04-30-07	Tax per audit.	\$47,596.00
04-30-07	Penalty for failure to pay estimated tax. I.R.C. § 6654.	\$1,883.50
04-30-07	Penalty for failure to timely file return. I.R.C. § 6651(a)(1).	\$10,709.10
04-30-07	Penalty for failure to pay tax per return. I.R.C. § 6651(a)(2)-(3).	\$11,899.00

8. Pursuant to 26 U.S.C. §§ 6201, 6203, a delegate of the Secretary of the Treasury assessed Joseph Feldman with the liabilities for 2002 in the following table on account of which a balance remains as of November 1, 2017, including interest and other statutory additions, totaling \$54,257.51:

INCOME TAX FOR YEAR ENDING 2002		
Assessment Date	Assessment Type	Assessment Amount
04-30-07	Tax per audit.	\$19,340.00
04-30-07	Penalty for failure to pay estimated tax. I.R.C. § 6654.	\$646.28
04-30-07	Penalty for failure to timely file return. I.R.C. § 6651(a)(1).	\$4,351.50
04-30-07	Penalty for failure to pay tax per return. I.R.C. § 6651(a)(2)-(3).	\$4,738.30
04-21-08	Penalty for failure to pay tax per return. I.R.C. § 6651(a)(2)-(3).	\$96.70

9. Joseph Feldman filed a federal income-tax return for the calendar year 2015.

10. Pursuant to 26 U.S.C. §§ 6201, 6203, a delegate of the Secretary of the Treasury assessed Joseph Feldman with the liabilities for 2015 in the following table on account of which a balance remains as of November 1, 2017, including interest and other statutory additions, totaling \$960.57:

INCOME TAX FOR YEAR ENDING 2015		
Assessment Date	Assessment Type	Assessment Amount
11-07-16	Tax per return.	\$611.00
11-07-16	Penalty for failure to timely file return. I.R.C. § 6651(a)(1).	\$205.00
11-07-16	Penalty for failure to pay tax per return. I.R.C. § 6651(a)(2)-(3).	\$21.38

11. As to each assessment itemized above, a delegate of the Secretary of the Treasury gave Joseph Feldman a notice and demand for payment in accord with 26 U.S.C. § 6303.

12. Joseph Feldman remains indebted to the United States for the federal tax liabilities itemized above in the total amount of \$193,162.03, plus interest and other statutory additions accruing on and after November 2, 2017:

Tax Type	Year Ending	Balance
Income	2001	\$137,943.95
Income	2002	\$54,257.51
Income	2015	\$960.57
	Total	\$193,162.03

13. Copies of the deficiency notices sent to Joseph Feldman regarding his 2001 and 2002 income liabilities are attached at pages 6 through 16.

14. Copies of the account transcripts for Joseph Feldman's 2001, 2002, and 2015 income tax liabilities are attached at pages 17 through 32.

15. Copies of the INTST reports showing the balances due, including interest and other statutory additions, as of November 1, 2017, are attached at pages 33 through 35.

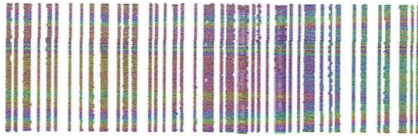
16. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true to the best of my knowledge.

Date: _____

Jennifer A. Junior
Advisor
Internal Revenue Service



PO BOX 9047
ANDOVER, MA 01810-0947



7105 5678 7185 6082 8165

010186.291306.0127.004 3 AB 0.748 2340
|||



JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332

010186

Please attach the top portion of this cover letter to your tax return and send it to us. Your return will be processed faster. You can use the envelope we've enclosed.

Filing a petition in tax court is not necessary if you file the return with the IRS within the time stated in this letter package.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

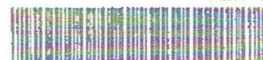
FOR INTERNAL ROUTING USE ONLY
Note to IRS Receipt and Control:
Do Not Process the Attached Return

Forward it to:
ASFR PO BOX 9047

Fold Here

BODCD-WI
SELCD-39

Notice Number: Ltr 3219SC/CG
Notice Date : 2006-12-04
Tax Period : 200112



* 5611 *

INTERNAL REVENUE SERVICE
PO BOX 9047
ANDOVER, MA 01810-0947

JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332



5561 00 FELD 30 0 200112 090 000000000000

7105 5678 7185 6082 8165

Department of the Treasury
Internal Revenue ServicePO BOX 9047
ANDOVER, MA 01810-0947

0869900000 ASFR

Letter Number: 3219(SC/CG)

Letter Date: December 04, 2006

Taxpayer Identification Number:

-5561

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2001 ****47,596.00

Contact Person:

ASFR Department

Contact Telephone Number:

866-681-4271

(A toll free number)

Hours to Call:

Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:

March 05, 2007

Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$10,709.10
SEC. 6651(a)(2)IRC	\$11,899.00*
SEC. 6654(a) IRC	\$1,883.50

JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332

010185

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (978) 474-5549 or writing to:

ANDOVER SERVICE CENTER
TAXPAYER ADVOCATE
P.O. BOX 9055, STOP 120
Andover, MA 01810

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By



JEAN E VALENTI
Field Director, Compliance Services
ANDOVER

Enclosures:
Copy of this letter
Waiver
Envelope

Publication 1, 5, 594
Notice 609

FORM 5564 (Rev. June 1992)		Department of the Treasury -- Internal Revenue Service		Symbols	
		NOTICE OF DEFICIENCY - WAIVER		ASFR/ANDOVER 0869900000	
Name and Address of Taxpayer(s)				12/04/2006	
JOE E FELDMAN 30100 SUMMIT DR APT 108 FARMINGTON HILL, MI 48334-2431332				-5561	
Kind of Tax		<input type="checkbox"/> Copy to Authorized Representative			
INDIVIDUAL INCOME					
Tax Year Ended		DEFICIENCY			
December 31, 2001		Increase in Tax		\$47,596.00	Penalties

010186

Failure-to-File Penalty	IRC 6651(a)(1)	\$10,709.10
Failure-to-Pay Penalty	IRC 6651(a)(2)	\$11,899.00
Estimated Tax Penalty	IRC 6654(a)	\$1,883.50

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 6-92)

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332COLLECTION : NON-FILER
Date of Report: 08-07-2006
Soc Sec Number: [REDACTED]-5561
Form 1040 : TAX YEAR 2001
Filing Status : SINGLE
Reply to : 0869900000

TAX CALCULATION SUMMARY



010186

TOTAL INCOME REPORTED BY PAYERS (see Income Sources):	(+)174,864.00
Wages, interest, dividends, pensions, misc.	174,864.00

ADJUSTMENT TO INCOME:	(-)0.00
-----------------------	---------

ALLOWABLE DEDUCTIONS/EXEMPTIONS:	(-)6,464.00
Personal exemption allowance (1 exemption)	1,914.00
Standard Deduction	4,550.00

TAX COMPUTATIONS:	
Taxable Income (total income minus deductions)	168,400.00
Income tax calculated using (1) exemption	47,596.00

TOTAL TAX BEFORE CREDITS:	(+)47,596.00
---------------------------	--------------

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.):	(-)0.00
--	---------

NET TAX (TOTAL TAX minus PRE-PAID CREDITS):	47,596.00
---	-----------

TOTAL INTEREST (calculated through 09-06-2006, see page 2):	(+)16,193.35
---	--------------

TOTAL PENALTIES (see page 2):	(+)24,491.60
-------------------------------	--------------

Failure-to-File Penalty	10,709.10
Failure-to-Pay Penalty	11,899.00
Estimated Tax Penalty	1,883.50

TOTAL AMOUNT DUE through 09-06-2006 (PAY THIS AMOUNT) ----- 88,280.95

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

Soc Sec Number: [REDACTED]-5561 Tax Year 2001 Date of Report: 08/07/2006
EXPLANATION OF PENALTIES AND INTEREST

INTEREST: I.R.C. 6601 16,193.35
Interest due based on statutory interest rates 13,219.06
Interest on Failure-to-File Penalty 2,974.29
Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.

PENALTIES: 24,491.60
Failure-to-File Penalty, I.R.C. 6651(a)(1) 10,709.10
Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.
* Failure-to-Pay Penalty, I.R.C. 6651(a)(2) 11,899.00
If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

SUMMARY OF INCOME SOURCES

SSN: [REDACTED]-5561

TAX YEAR: 2001

08/07/2006

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

01-Paid by 13-3842038
NATL INVESTOR SERVICES CORP.
Paid to JOE E FELDMAN

\$ 10,907 STOCKS/BONDS SALES PRICE



010186

02-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH E FELDMAN

\$ 12,188 STOCKS/BONDS SALES PRICE

03-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH E FELDMAN

\$ 3,000 STOCKS/BONDS SALES PRICE

04-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH E FELDMAN

\$ 21,003 STOCKS/BONDS SALES PRICE

05-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH E FELDMAN

\$ 72,177 STOCKS/BONDS SALES PRICE

06-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH E FELDMAN

\$ 55,568 STOCKS/BONDS SALES PRICE

07-Paid by [REDACTED] 7782
CHARLES SCHWAB & CO. INC.
Paid to JOSEPH SERGI-ELTON FELDMAN

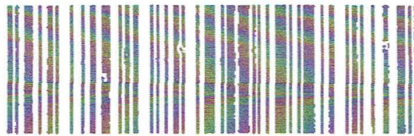
\$ 17 ORDINARY DIVIDEND

08-Paid by [REDACTED] 2038
NATL INVESTOR SERVICES CORP.
Paid to JOE E FELDMAN

\$ 4 INTEREST



PO BOX 9047
ANDOVER, MA 01810-0947



7105 5678 7185 6082 8172

010185.291306.0127.004 3 AB 0.748 2340



JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332

10185

Please attach the top portion of this cover letter to your tax return and send it to us. Your return will be processed faster. You can use the envelope we've enclosed.

Filing a petition in tax court is not necessary if you file the return with the IRS within the time stated in this letter package.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

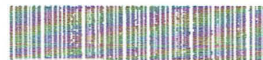
FOR INTERNAL ROUTING USE ONLY
Note to IRS Receipt and Control:
Do Not Process the Attached Return

Forward it to:
ASFR PO BOX 9047

Fold Here

BODCD-WI
SELCD-13

Notice Number: Ltr 3219SC/CG
Notice Date : 2006-12-04
Tax Period : 200212



* 5611 *

INTERNAL REVENUE SERVICE
PO BOX 9047
ANDOVER, MA 01810-0947



JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332

5561 00 FELD 30 0 200212 090 000000000000

7105 5678 7185 6082 8172

Department of the Treasury
Internal Revenue ServicePO BOX 9047
ANDOVER, MA 01810-0947

0869900000 ASFR

Letter Number: 3219(SC/CG)
Letter Date: December 04, 2006
Taxpayer Identification Number:

5561

Tax Form: 1040

Tax Year Ended and Deficiency
DEC. 31, 2002 ***19,340.00Contact Person:
ASFR DepartmentContact Telephone Number:
866-681-4271
(A toll free number)
Hours to Call:

Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:
March 05, 2007

Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$4,351.50
SEC. 6651(a)(2)IRC	\$3,964.70*
SEC. 6654(a) IRC	\$646.28

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (978) 474-5549 or writing to:

ANDOVER SERVICE CENTER
TAXPAYER ADVOCATE
P.O. BOX 9055, STOP 120
Andover, MA 01810

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By

Jean E Valenti

JEAN E VALENTI
Field Director, Compliance Services
ANDOVER

Enclosures:
Copy of this letter
Waiver
Envelope

Publication 1, 5, 594
Notice 609

FORM 5564 (Rev. June 1992)	Department of the Treasury — Internal Revenue Service NOTICE OF DEFICIENCY - WAIVER	Symbols ASFR/ANDOVER 0869900000
-----------------------------------	---	---------------------------------------

Name and Address of Taxpayer(s)

JOE E FELDMAN
30100 SUMMIT DR APT 108
FARMINGTON HILL, MI 48334-2431332

12/04/2006

-5561

Kind of Tax

☐ Copy to Authorized Representative

INDIVIDUAL INCOME

Tax Year Ended

DEFICIENCY

December 31, 2002

Increase in Tax \$19,340.00

Penalties

Failure-to-File Penalty IRC 6651(a)(1)
Failure-to-Pay Penalty IRC 6651(a)(2)
Estimated Tax Penalty IRC 6654(a)

\$4,351.50
\$3,964.70
\$646.28

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 6-92)

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: April 10, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed transcript(s) is(are) an exact transcript of the account of the Taxpayer named herein in respect to the taxes specified. It is a true and complete transcript for the period(s) stated of all assessments, abatements, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification. It also contains a statement of all unidentified and advanced payments, if any, for the periods(s) stated.

JOE E FELDMAN

For tax period(s) December 31, 2001

Form 1040

Certification of Assessment and Payments consisting of 6 page(s)

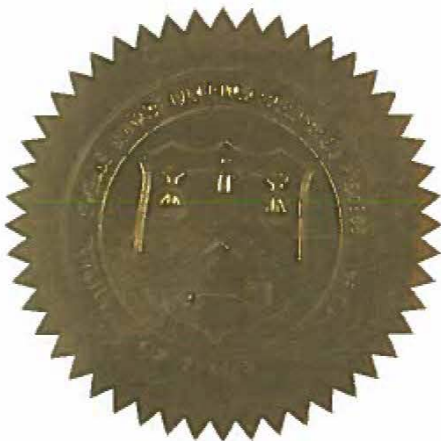
under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, reading "Damita Jo Ramsey".

Damita Jo Ramsey, Operations Manager
Accounting Control Services Operations
Cincinnati Submission Processing Center



Catalog Number 19002E

Form 2866 (Rev. 09-1997)

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2001

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 174,864.00			
	TAXABLE INCOME 168,400.00			
07-25-2006	SUBSTITUTE FOR RETURN 08210-887-00092-6		0.00	08-14-2006
11-21-2006	STATUTORY NOTICE OF DEFICIENCY			
	ESTIMATED TAX PENALTY 20071608	1,883.50		04-30-2007
	ADDITIONAL TAX ASSESSED 01254-501-64029-7 20071608	47,596.00		04-30-2007
04-10-2007	STATUTORY NOTICE OF DEFICIENCY CLOSED			
	LATE FILING PENALTY 20071608	10,709.10		04-30-2007
	INTEREST ASSESSED 20071608	20,130.73		04-30-2007
	FAILURE TO PAY TAX PENALTY 20071608	11,899.00		04-30-2007
	ADDITIONAL TAX ASSESSED 08254-586-08420-7 20072808	0.00		07-23-2007
09-10-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)	PAGE	1	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2001

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-15-2013	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
05-07-2013	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE			
05-09-2014	FEDERAL TAX LIEN			
06-02-2014	FEES AND COLLECTION COSTS		13.00	
05-13-2014	LIEN CDP NOTICE			
10-20-2014	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-19-2015	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20151405	36,150.50		04-27-2015
08-02-2016	RECEIVED POA/TIA			
08-22-2016	SUBSEQUENT PAYMENT LEVY		81.09	
FORM 4340	(REV. 01-2002)	PAGE	2	

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2001

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
08-26-2016	SUBSEQUENT PAYMENT LEVY		136.73	
08-29-2016	SUBSEQUENT PAYMENT LEVY		460.90	
04-15-2015	OVERPAID CREDIT APPLIED 1040 201412		78.00	
10-27-2016	SUBSEQUENT PAYMENT LEVY		18.00	
01-03-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
01-27-2017	SUBSEQUENT PAYMENT LEVY		4.59	
01-31-2017	SUBSEQUENT PAYMENT LEVY		1,838.37	
03-10-2017	FEDERAL TAX LIEN			
03-06-2017	SUBSEQUENT PAYMENT LEVY		58.09	
03-16-2017	LIEN CDP NOTICE			

FORM 4340 (REV. 01-2002) PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2001

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-03-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
03-22-2017	LEGAL SUIT PENDING			
05-26-2003	Taxpayer Delinquency Notice			
07-21-2003	Taxpayer Delinquency Notice			
04-30-2007	Statutory Notice of Balance Due			
06-04-2007	Notice of Balance Due			
07-09-2007	Statutory Notice of Intent to Levy			
07-23-2007	Statutory Notice of Balance Due			
04-21-2008	Statutory Notice of Balance Due			
04-27-2009	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2001

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-26-2010	Statutory Notice of Balance Due			
04-25-2011	Statutory Notice of Balance Due			
04-23-2012	Statutory Notice of Balance Due			
04-27-2015	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2001

BALANCE 125,706.06

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: DAMITA JO RAMSEY

TITLE: OPERATIONS MANAGER, ACCOUNTING CONTROL/SERVICES

DELEGATION ORDER: D.O. 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 04/06/2017

FORM 4340 (REV. 01-2002)

PAGE 6

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: April 10, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed transcript(s) is(are) an exact transcript of the account of the Taxpayer named herein in respect to the taxes specified. It is a true and complete transcript for the period(s) stated of all assessments, abatements, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification. It also contains a statement of all unidentified and advanced payments, if any, for the periods(s) stated.

JOE E FELDMAN

For tax period(s) December 31, 2002

Form 1040

Certification of Assessment and Payments consisting of 5 page(s)
under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, reading "Damita Jo Ramsey".

Damita Jo Ramsey, Operations Manager
Accounting Control Services Operations
Cincinnati Submission Processing Center



 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 91,119.00			
	TAXABLE INCOME 83,419.00			
07-25-2006	SUBSTITUTE FOR RETURN 08210-887-00093-6		0.00	08-14-2006
11-21-2006	STATUTORY NOTICE OF DEFICIENCY			
	ESTIMATED TAX PENALTY 20071608		646.28	04-30-2007
	ADDITIONAL TAX ASSESSED 01254-501-64031-7 20071608	19,340.00		04-30-2007
04-10-2007	STATUTORY NOTICE OF DEFICIENCY CLOSED			
	LATE FILING PENALTY 20071608		4,351.50	04-30-2007
	INTEREST ASSESSED 20071608		6,410.42	04-30-2007
	FAILURE TO PAY TAX PENALTY 20071608		4,738.30	04-30-2007
	ADDITIONAL TAX ASSESSED 08254-586-08421-7 20072808		0.00	07-23-2007
09-10-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	FAILURE TO PAY TAX PENALTY 20081508		96.70	04-21-2001
04-15-2013	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
05-07-2013	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE UNDELIVERABLE LEVY NOTICE			
05-09-2014	FEDERAL TAX LIEN			
05-13-2014	LIEN CDP NOTICE			
10-20-2014	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-19-2015	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20151405		13,939.16	04-27-2015
08-02-2016	RECEIVED POA/TIA			
FORM 4340 (REV. 01-2002)		PAGE	2	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-03-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
03-10-2017	FEDERAL TAX LIEN			
03-16-2017	LIEN CDP NOTICE			
04-03-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
03-22-2017	LEGAL SUIT PENDING			
04-30-2007	Statutory Notice of Balance Due			
06-04-2007	Notice of Balance Due			
07-09-2007	Statutory Notice of Intent to Levy			
07-23-2007	Statutory Notice of Balance Due			
04-21-2008	Statutory Notice of Balance Due			
04-27-2009	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 3

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-26-2010	Statutory Notice of Balance Due			
04-25-2011	Statutory Notice of Balance Due			
04-23-2012	Statutory Notice of Balance Due			
04-27-2015	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 49,522.36

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: DAMITA JO RAMSEY

TITLE: OPERATIONS MANAGER, ACCOUNTING CONTROL/SERVICES

DELEGATION ORDER: D.O. 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 04/06/2017

FORM 4340 (REV. 01-2002)

PAGE 5

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: April 10, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed transcript(s) is(are) an exact transcript of the account of the Taxpayer named herein in respect to the taxes specified. It is a true and complete transcript for the period(s) stated of all assessments, abatements, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification. It also contains a statement of all unidentified and advanced payments, if any, for the periods(s) stated.

JOE E FELDMAN

For tax period(s) December 31, 2015

Form 1040

Certification of Assessment and Payments consisting of 2 page(s)

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, reading "Damita Jo Ramsey".

Damita Jo Ramsey, Operations Manager
Accounting Control Services Operations
Cincinnati Submission Processing Center



Catalog Number 19002E

Form 2866 (Rev. 09-1997)

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2015

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 11,705.00			
	TAXABLE INCOME 1,405.00			
	SELF EMPLOYMENT TAX 611.00			
09-19-2016	RETURN FILED & TAX ASSESSED 89221-275-83509-6 201642		611.00	11-07-2016
08-02-2016	RECEIVED POA/TIA			
	LATE FILING PENALTY 20164205		205.00	11-07-2016
	FAILURE TO PAY TAX PENALTY 20164205		21.38	11-07-2016
	INTEREST ASSESSED 20164205		18.58	11-07-2016
12-19-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
03-10-2017	FEDERAL TAX LIEN			
03-16-2017	LIEN CDP NOTICE			
03-22-2017	LEGAL SUIT PENDING			
04-17-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
11-07-2016	Statutory Notice of Balance Due			
12-05-2016	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOE E FELDMAN

EIN/SSN: [REDACTED]-5561

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2015

BALANCE 855.96

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: DAMITA JO RAMSEY

TITLE: OPERATIONS MANAGER, ACCOUNTING CONTROL/SERVICES

DELEGATION ORDER: D.O. II-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 04/06/2017

FORM 4340 (REV. 01-2002)

PAGE 2

INTST		5561		DULE	NM CTRL:HART
30	200112	11012017	FELD		
		11,899.00	ASSESSED FTP		
		56,281.23	ASSESSED INT		
		57,585.83	TAX & PENALTY		
		125,766.06	ASSESSED TOTAL		
		.00	ACCRUED FTP		
		12,177.89	ACCRUED INT		
		12,177.89	TOTAL ACCRUALS		
		11,899.00	TOTAL FTP		
		68,459.12	TOTAL INT		
		137,943.95	BALANCE DUE		

INTST [REDACTED]-5561 DULE NM CTRL:HART
30 200212 11012017 FELD
4,835.00 ASSESSED FTP
20,349.58 ASSESSED INT
24,337.78 TAX & PENALTY
49,522.36 ASSESSED TOTAL
.00 ACCRUED FTP
4,735.15 ACCRUED INT
4,735.15 TOTAL ACCRUALS
4,835.00 TOTAL FTP
25,084.73 TOTAL INT
54,257.51 BALANCE DUE

INTST		5561		DULE	NM CTRL:HART
30	201512	11012017	FELD		
		21.38	ASSESSED FTP		
		18.58	ASSESSED INT		
		816.00	TAX & PENALTY		
		855.96	ASSESSED TOTAL		
		70.27	ACCRUED FTP		
		34.34	ACCRUED INT		
		104.61	TOTAL ACCRUALS		
		91.65	TOTAL FTP		
		52.92	TOTAL INT		
		960.57	BALANCE DUE		